

# **EXHIBIT 6-D**

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN  
Client ID: 90000  
Invoice #278 - 07/31/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	18.10	272.00	4,923.20
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	0.10	450.00	45.00
MARY MCMICKLE - Partner, CPA, CIRA	17.80	342.00	6,087.60
MARK PARISI - Forensic Analyst CPA, CFE	28.00	156.00	4,368.00
TOTAL	64.00		\$15,423.80
	BLENDING RATE	\$241.00	
	TOTAL EXPENSES		1.80
TOTAL AMOUNT OF THIS INVOICE			\$15,425.60

The Kapila Building  
1000 S. Federal Highway, Suite 200  
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# ***Kapila/Mukamal***

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EIN #46-6394135

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 278  
07/31/2014  
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH JULY 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
07/01/2014	MCP	RESOLVE INVOICE COMPRESSION ISSUE AND FORMAT, EXTRACT, AND SUMMARIZE JONES DAY MAY 2014 INVOICE (4.1). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED (1.3)	5.40	842.40
07/01/2014	MCP	FORMAT AND SUMMARIZE LAZARD MAY 2014 INVOICE.	0.10	15.60
07/01/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE DENTONS MAY 2014 INVOICE.	0.80	124.80
07/01/2014	MMM	REVIEW SPREADSHEETS AND RELATED INVOICES FOR THREE NEW PROFESSIONALS AND TRANSMIT TO REVIEW TEAM WITH COMMENTS RELATING TO DEFICIENCIES IN INVOICE FORMAT AND CONTENT.	1.10	376.20
07/02/2014	MCP	COMPLETE DENTONS MAY INVOICE (.8); RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNT BILLED (1.0)	1.80	280.80
07/02/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE MAY 2014 INVOICE.	1.10	171.60
07/06/2014	MMM	TRACK RECEIPT OF WALLER REVISED INVOICE AND DRAFT EMAIL TO STAFF WITH SUGGESTED DOWNLOAD PROCEDURES.	0.10	34.20
07/06/2014	MMM	REVIEW CONWAY MACKENZIE REVISED FEBRUARY INVOICE TO CONFIRM AGREED UPON RESOLUTIONS TO FEE EXAMINER COMMENTS WERE ADDRESSED.	0.40	136.80
07/06/2014	MMM	REVIEW CONWAY MACKENZIE APRIL INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	2.80	957.60
07/07/2014	MCP	RE-EXTRACT WALLER LANDSEN APRIL 2014 INVOICE TO INCLUDE NEW BILLING CATEGORIES AND UPDATE INVOICE SPREADSHEET.	2.40	374.40
07/07/2014	MCP	REFORMAT CONWAY MACKENZIE APRIL 2014 INVOICE	0.60	93.60
07/07/2014	MMM	REVIEW REVISED SPREADSHEET FOR WALLER AND TRANSMIT TO FEE REVIEW TEAM.	0.10	34.20
07/07/2014	MMM	PREPARE ANALYSIS OF CONWAY MACKENZIE GLOBAL ALLOCATION OF FEES BETWEEN JUNIOR AND SENIOR PROFESSIONAL RE: APRIL INVOICE.	0.30	102.60
07/07/2014	MMM	FINAL REVIEW OF CONWAY MACKENZIE SPREADSHEET FOR APRIL INVOICE.	0.30	102.60
07/07/2014	MMM	DRAFT EMAIL TO G. GOUVEIA WITH SUMMARY OF CONWAY	0.20	68.40

		MACKENZIE INVOICE REVIEW FOR APRIL.		
07/07/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF BODMAN MAY INVOICE.	0.10	34.20
07/07/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: CONTINUE AND FINALIZE CHECKING FOR INCONSISTENT TIME ENTRIES.	5.10	1,387.20
07/07/2014	JEG	ERNST & YOUNG APRIL INVOICE REVIEW: SUMMARIZE RESULTS OF APRIL INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.30	81.60
07/08/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.60	163.20
07/08/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	0.40	108.80
07/08/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	3.10	843.20
07/09/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING INITIAL REVIEW OF GLC ADVISORS AND JOHN YOUNG INVOICES AND DEFICIENCIES IN BOTH.	0.30	102.60
07/09/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG APRIL INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.10	376.20
07/09/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.40	652.80
07/09/2014	JEG	CONWAY MACKENZIE MAY 2014 INVOICE REVIEW: PREPARE REVIEW SUMMARY FOR DISCUSSION W/ M.MCMICKLE.	0.20	54.40
07/11/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY LARDNER APRIL 2014 INVOICE.	0.30	46.80
07/11/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF INVOICES FROM FOLEY LARDNER AND BROOKS WILKINS.	0.20	68.40
07/11/2014	MMM	REVIEW JOHN YOUNG MARCH - APRIL INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.20	68.40
07/14/2014	MMM	REVIEW FOLEY LARDNER SPREADSHEET FOR APRIL AND TRANSMIT TO REVIEW TEAM.	0.10	34.20
07/14/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG APRIL INVOICE AND ADD COMMENTS TO SPREADSHEET.	0.90	307.80
07/15/2014	MCP	MEETING W/ J.GILLIS TO DISCUSS STATUS OF PREPARATION OF ERNST & YOUNG'S APRIL INVOICE FOR KAPILA REVIEW.	0.10	15.60
07/15/2014	JEG	MEETING W/ M.PARISI TO DISCUSS STATUS OF PREPARATION OF ERNST & YOUNG'S APRIL INVOICE FOR REVIEW.	0.10	27.20
07/15/2014	SRK	TELEPHONE CALL WITH M. MCMICKLE REGARDING QUARTERLY REPORT DEADLINE	0.10	45.00
07/15/2014	MCP	RESEARCH AND REVISE ERNST AND YOUNG APRIL SPREADSHEET.	0.10	15.60
07/15/2014	MCP	REFORMAT ERNST AND YOUNG APRIL INVOICE.	0.60	93.60
07/15/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG PROFESSIONAL FEES RE: APRIL INVOICE.	0.60	205.20
07/15/2014	MMM	REVIEW ERNST & YOUNG EXPENSES SUBMITTED IN APRIL	0.20	68.40

		SPREADSHEET.		
07/15/2014	MMM	PREPARE SPREADSHEET OF GLOBAL ALLOCATION OF PROFESSIONAL FEES BETWEEN JUNIOR AND SENIOR PROFESSIONALS FOR COMPARISON WITH PRIOR MONTHS.	0.30	102.60
07/15/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING ERNST & YOUNG INVOICE REVIEW.	0.40	136.80
07/15/2014	MMM	TELEPHONE CALL WITH S. KAPILA REGARDING QUARTERLY REPORT DEADLINE	0.10	34.20
07/16/2014	MMM	TELEPHONE CONFERENCE WITH R. FISHMAN, I. BODENSTEIN, A. HUDSON AND P. ROBERTS RE: DISCUSS DEFICIENCIES IN INVOICES OF US BANK PROFESSIONALS AND TASKS TO BRING INTO COMPLIANCE WITH FEE ORDER.	0.50	171.00
07/16/2014	MMM	BEGIN READING MULTIPLE EMAILS FROM R. FISHMAN IN PREPARATION FOR CALL RE: US BANK PROFESSIONALS INVOICE REVIEW.	0.40	136.80
07/16/2014	MMM	CONTINUE READING MULTIPLE EMAILS FROM R. FISHMAN AND IDENTIFYING NEW INVOICES FROM US BANK PROFESSIONALS.	0.60	205.20
07/18/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON MAY 2014	1.40	218.40
07/18/2014	MCP	SETUP AND EXTRACT BODMAN MAY 2014 INVOICES.	0.40	62.40
07/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE JOHN S YOUNG JR MAY 2014 INVOICE	0.30	46.80
07/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE TWO WALLER LANDSEN MAY 2014 INVOICES.	1.90	296.40
07/18/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE SEGAL MAY 2014 INVOICE.	0.70	109.20
07/18/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE OTTENWESS JUNE 2014 INVOICE.	0.40	62.40
07/20/2014	MMM	TRACK RECEIPT OF MAY INVOICES FOR DYKEMA, KILPATRICK, MILLER CANFIELD.	0.20	68.40
07/20/2014	MMM	BEGIN REVIEWING ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR MARCH INVOICE FOR ADEQUACY AND COMPLETENESS.	0.40	136.80
07/21/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLER BUCKFIRE APRIL 2014 INVOICE.	0.30	46.80
07/21/2014	MMM	REVIEW BODMAN APRIL INVOICE AND DRAFT EMAIL TO FEE REVIEW TEAM REQUESTING HOURLY RATES FOR PROFESSIONALS.	0.20	68.40
07/21/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS RE: MARCH INVOICE.	0.40	136.80
07/22/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE ERNST AND YOUNG MAY 2014 INVOICE.	2.30	358.80
07/22/2014	MCP	BEGIN TO EXTRACT, FORMAT, AND SUMMARIZE MILLER CANFIELD MAY 2014 INVOICE.	0.40	62.40
07/22/2014	MMM	REVIEW MILLER BUCKFIRE EXPENSES INCLUDED WITH APRIL INVOICE AND DRAFT EMAIL TO I. BODENSTEIN WITH COMMENTS.	0.40	136.80

07/22/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF ERNST & YOUNG MAY INVOICE.	0.20	68.40
07/23/2014	MCP	IDENTIFY CHANGES IN ERNST AND YOUNG REVISED MAY 2014 AND REFORMAT INVOICE.	0.90	140.40
07/23/2014	MCP	COMPLETE MILLER CANFIELD MAY 2014 INVOICE, EXTRACTION, AND SUMMARY	0.40	62.40
07/23/2014	MCP	FORMAT, EXTRACT, SUMMARIZE KILPATRICK AND ASSOCIATES MAY 2014.	0.70	109.20
07/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA MAY 2014 INVOICE.	1.20	187.20
07/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KURTZMAN CARSON MARCH 2014 INVOICE.	1.70	265.20
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW: PREPARE ANALYSIS OF FEES AND EXPENSES FROM INCEPTION FOR COMPARISON TO CURRENT MONTH INVOICE AMOUNTS.	0.60	163.20
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.60	163.20
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	1.50	408.00
07/23/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	0.50	136.00
07/24/2014	MMM	RESPOND TO EMAIL REQUESTS FROM M. REISER RE: KURTZMAN CARSON MARCH AND APRIL INVOICE AND PEPPER HAMILTON APRIL INVOICE.	0.10	34.20
07/24/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW: CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.20	598.40
07/24/2014	JEG	ERNST & YOUNG MAY 2014 INVOICE REVIEW: PREPARE SUMMARY OF INVOICE REVIEW FOR DISCUSSION W/ M.MCMICKLE.	0.50	136.00
07/25/2014	MMM	REVIEW RESPONSES FROM CONWAY MACKENZIE FOR REVIEW TEAM COMMENTS FOR MARCH INVOICE FOR ADEQUACY AND COMPLETENESS.	0.40	136.80
07/25/2014	MMM	REVIEW REVISED MAY INVOICE SUBMITTED BY ERNST & YOUNG.	0.20	68.40
07/26/2014	MMM	REVIEW SIXTEEN SPREADSHEETS FOR MAY INVOICES PRIOR TO TRANSMITTING TO FEE REVIEW TEAMS.	0.90	307.80
07/27/2014	MMM	RESPOND TO EMAIL FROM G. GOUVEIA RE: CONCERNS WITH CONWAY MACKENZIE RESPONSES TO FEE EXAMINER TEAM COMMENTS.	0.20	68.40
07/28/2014	MMM	TRANSMIT ALL SPREADSHEETS FOR MAY INVOICES TO FEE EXAMINER REVIEW TEAM.	0.60	205.20
07/28/2014	MMM	READ THE JULY/AUGUST AND SEPTEMBER MONTHLY REPORTS FOR ERNST & YOUNG, CONFIRMING FEE REQUESTS AND DISCOUNTS TAKEN (0.90); PROVIDE COMMENTS TO FEE EXAMINER (0.10)	1.00	342.00
07/29/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON	1.70	265.20

APRIL 2014 INVOICE.				
07/29/2014	MMM	REVIEW APRIL SPREADSHEET FOR KURTZMAN CARSON AND TRANSMIT TO FEE REVIEW TEAM.	0.10	34,20
07/29/2014	MMM	TRACK RECEIPT OF JUNE INVOICES FOR DENTONS AND MILLIMAN AND APRIL INVOICE FOR KURTZMAN CARSON.	0.20	68,40
07/30/2014	MMM	REVIEW CONWAY MACKENZIE REVISED INVOICE FOR MARCH AND CONFIRM THAT ALL ADJUSTMENTS WERE PROPERLY MADE.	0.80	273,60
07/31/2014	MMM	TRACK RECEIPT OF MULTIPLE MAY AND JUNE INVOICES.	0.20	68,40
				<hr/> 15,423.80
EXPENSES				
07/31/2014	EXP	COPY CHARGE		1.80
				<hr/> 1.80
Total amount of this invoice				<hr/> <hr/> \$15,425.60

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #353 - 08/31/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	10.50	272.00	2,856.00
SONEET RAVI KAPILA - Partner, CPA, CFF, CIRA, CFE	1.10	450.00	495.00
MARY MCMICKLE - Partner, CPA, CIRA	10.40	342.00	3,556.80
MARK PARISI - Forensic Analyst CPA, CFE	36.50	156.00	5,694.00
TOTAL	58.50		\$12,601.80

BLENDING RATE \$215.42

TOTAL AMOUNT OF THIS INVOICE

\$12,601.80

The Kapila Building  
1000 S. Federal Highway, Suite 200  
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EIN #46-5394135

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 353  
08/31/2014  
Client ID: 90000

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FOR PROFESSIONAL SERVICES RENDERED THROUGH AUGUST 31, 2014

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
08/01/2014	MMM	TRACK RECEIPT OF JONES DAY AND CONWAY MACKENZIE JUNE INVOICES.	0.10	34.20
08/01/2014	MMM	REVIEW CONWAY MACKENZIE MAY INVOICES AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	2.30	786.60
08/04/2014	SRK	REVIEW E-MAIL FROM FEE EXAMINER REGARDING THIRD QUARTERLY REPORT TOGETHER WITH REVIEWING DRAFT THIRD QUARTERLY REPORT ATTACHED TO SAME E-MAIL, AND PROVIDE COMMENTS TO R. FISHMAN AS REQUESTED.	0.90	406.00
08/04/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE BODMAN APRIL 2014 INVOICES.	0.80	124.80
08/04/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY LARDNER MAY 2014 INVOICE.	0.40	62.40
08/04/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE JUNE 2014 INVOICE.	1.20	187.20
08/04/2014	MMM	READ DRAFT QUARTERLY REPORT AND RESPOND TO EMAIL.	0.20	68.40
08/04/2014	JEG	CONWAY MACKENZIE JUNE INVOICE REVIEW: PREPARE ANALYSIS COMPARING CURRENT MONTH FEES, SUBCONTRACTOR CHARGES AND EXPENSES TO HISTORICAL AVERAGES SINCE INCEPTION.	0.70	190.40
08/04/2014	JEG	CONWAY MACKENZIE JUNE INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.50	408.00
08/04/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.60	435.20
08/04/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.90	788.80
08/05/2014	SRK	READ EMAIL AND REVISIONS TO THIRD QUARTERLY REPORT SENT BY G. GOUVEIA	0.20	90.00
08/05/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL JUNE 2014 INVOICE.	0.80	124.80
08/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DENTONS JUNE 2014 INVOICE (1.7). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNTS BILLED (.8)	2.50	390.00
08/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE JONES DAY JUNE 2014	4.10	639.60

		INVOICE.		
08/05/2014	JEG	PERFORM DETAIL REVIEW OF QUARTERLY REPORT; RELATED CORRESPONDENCE WITH M.MCMICKLE.	0.50	136.00
08/05/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW; CONTINUE CHECKING FOR INCONSISTENT TIME ENTRIES.	2.40	652.80
08/06/2014	MCP	RECALCULATE HOURS IN JONES DAY JUNE 2014 INVOICE AND COMPARE TO HOURS BILLED.	1.30	202.80
08/06/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY AND LARDNER JUNE 2014 INVOICE.	0.60	93.60
08/06/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE LAZARD JUNE 2014 INVOICE.	0.60	93.60
08/06/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLIMAN JUNE 2014 INVOICE.	0.40	62.40
08/06/2014	JEG	CONWAY MACKENZIE JUNE 2014 INVOICE REVIEW: SUMMARIZE RESULTS OF INVOICE REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.90	244.80
08/08/2014	MCP	REFORMAT CONWAY MACKENZIE JUNE 2014 INVOICE.	0.70	109.20
08/08/2014	MCP	REFORMAT CONWAY MACKENZIE MAY 2014 INVOICE.	0.90	140.40
08/08/2014	MMM	PREPARE ANALYSIS OF GLOBAL ALLOCATION OF FEES BETWEEN JUNIOR AND SENIOR LEVEL PROFESSIONALS RE: CONWAY MACKENZIE MAY INVOICE.	0.30	102.60
08/08/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW OF CONWAY MACKENZIE MAY INVOICE.	0.30	102.60
08/08/2014	MMM	FINAL REVIEW OF CONWAY MACKENZIE'S MAY INVOICE AND SPREADSHEET.	0.20	68.40
08/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE PEPPER HAMILTON JUNE 2014 INVOICE.	1.10	171.60
08/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BODMAN JUNE 2014 INVOICES.	0.40	62.40
08/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE PEPPER HAMILTON JULY 2014 INVOICE.	1.10	171.60
08/11/2014	MMM	TRACK RECEIPT OF MAY AND JUNE INVOICES.	0.20	68.40
08/11/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS RE: APRIL INVOICE.	1.10	376.20
08/11/2014	MMM	BEGIN REVIEW ERNST & YOUNG INVOICE FOR MAY, IDENTIFY ADDITIONAL DEFICIENCIES AND ADD COMMENTS TO SPREADSHEET.	1.60	547.20
08/12/2014	MMM	TRACK RECEIPT OF OTTENWESS JULY INVOICE AND MILLER BUCKFIRE MAY INVOICE.	0.10	34.20
08/12/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG MAY INVOICE, IDENTIFY DEFICIENCIES AND ADD COMMENTS TO SPREADSHEET.	1.20	410.40
08/12/2014	MMM	PREPARE SCHEDULE OF GLOBAL ALLOCATION OF FEES BETWEEN SENIOR AND JUNIOR PROFESSIONALS REGARDING ERNST & YOUNG MAY INVOICE	0.30	102.60

08/12/2014	MMM	DRAFT EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG'S MAY INVOICE.	0.30	102.60
08/13/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER BUCKFIRE MAY 2014 INVOICE.	0.30	46.80
08/13/2014	MCP	REFORMAT ERNST AND YOUNG MAY 2014 INVOICE.	0.70	109.20
08/13/2014	MMM	REVIEW MILLER BUCKFIRE MAY INVOICE SPREADSHEET AND TRANSMIT TO FEE EXAMINER REVIEW TEAM.	0.10	34.20
08/13/2014	MMM	REVIEW ERNST & YOUNG EXPENSES INCLUDED WITH MAY INVOICE.	0.40	136.80
08/14/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS JULY 2014 INVOICE	0.40	62.40
08/18/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE CONWAY MACKENZIE JULY 2014 INVOICE.	0.90	140.40
08/18/2014	MMM	TRACK RECEIPT OF JUNE INVOICES FOR DYKEMA, MILLER CANFIELD AND KILPATRICK.	0.20	68.40
08/19/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE ERNST AND YOUNG JUNE 2014 INVOICE.	1.80	280.80
08/22/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLER CANFIELD JUNE 2014 INVOICE.	1.10	171.60
08/22/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK JUNE 2014 INVOICE.	0.40	62.40
08/22/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA JUNE 2014 INVOICE.	0.80	124.80
08/25/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN JULY 2014 INVOICE.	0.60	93.60
08/25/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD JULY 2014 INVOICE.	0.30	46.80
08/25/2014	MMM	RESEARCH AND RESPOND TO REQUEST FOR REVISED SPREADSHEET RE: WALLER APRIL INVOICES.	0.10	34.20
08/26/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE KURTZMAN CARSON MAY 2014 INVOICE	1.20	187.20
08/26/2014	MMM	REVIEW SPREADSHEET FOR KURTZMAN CARSON FOR MAY AND TRANSMIT TO FEE REVIEW TEAM.	0.20	68.40
08/27/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BODMAN JULY 2014 INVOICES.	0.80	124.80
08/27/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS JULY 2014 INVOICE.	1.30	202.80
08/27/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE JONES DAY JULY INVOICE.	0.60	93.60
08/27/2014	MCP	MAKE VARIOUS REVISIONS TO JUNE 2014 INVOICES.	0.30	46.80
08/27/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS JUNE 2014 INVOICE	1.10	171.60
08/27/2014	MMM	TRACK RECEIPT OF JONES DAY JULY INVOICE.	0.10	34.20
08/27/2014	MMM	REVIEW FIFTEEN SPREADSHEETS FOR JUNE INVOICES (.6); DRAFT EMAIL TO STAFF WITH EDITS (.1).	0.70	239.40

08/28/2014	MCP	COMPLETE JONES DAY JULY INVOICE (2.8). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED (1.1)	3.90	608.40
08/28/2014	MMM	TRANSMIT JUNE SPREADSHEETS TO REVIEW TEAMS.	0.40	136.80
08/29/2014	MCP	REVIEW OF JONES DAY JUNE 2014 INVOICE FOR PROPER CELL DISPLAY	0.40	62.40
08/29/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DENTONS JULY 2014 INVOICE (1.6). RECALCULATE HOURS AND COMPARE TO AMOUNT BILLED (.8)	2.40	374.40
08/29/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY LARDNER JULY 2014 INVOICE.	0.30	46.80

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12,601.80

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Total amount of this invoice      \$12,601.80

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #433 - 09/30/14

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA	18.40	272.00	5,004.80
MARY MCMICKLE - Partner, CPA, CIRA	8.60	342.00	2,941.20
MARK PARISI - Forensic Analyst CPA, CFE	17.70	156.00	2,761.20
TOTAL	<u>44.70</u>		<u>\$10,707.20</u>
	BLENDDED RATE	\$239.53	
	TOTAL EXPENSES		<u>0.30</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$10,707.50</u>

The Kapila Building  
1000 S. Federal Highway, Suite 200  
Fort Lauderdale, Florida 33316  
P 761.1011 F 954.761.1033

Sun Trust International Center  
1 SE 3rd Avenue, Suite 2150  
Miami, Florida 33131  
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# ***Kapila/Mukamal***

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com  
EIN #46-5394135

CITY OF DETROIT, MICHIGAN  
C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 433  
09/30/2014  
Client ID: 90000

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FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2014

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
09/02/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE SEGAL JULY 2014 INVOICE.	0.70	109.20
09/03/2014	MMM	PREPARE GLOBAL ANALYSIS OF FEES SPLIT BETWEEN JUNIOR AND SENIOR PROFESSIONALS REGARDING CONWAY MACKENZIE JUNE INVOICE	0.30	102.60
09/03/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW OF JUNE INVOICE FOR CONWAY MACKENZIE.	0.20	68.40
09/03/2014	MMM	REVIEW CONWAY MACKENZIE INVOICE FOR JUNE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.80	615.60
09/04/2014	MCP	REFORMAT CONWAY MACKENZIE JUNE 2014 INVOICE.	0.60	93.60
09/04/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.50	136.00
09/04/2014	MCP	BEGIN TO REFORMAT ERNST AND YOUNG JUNE 2014 INVOICE.	0.40	62.40
09/04/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE ENTRIES.	2.10	571.20
09/05/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: CHECK FOR INCONSISTENT TIME ENTRIES.	2.50	680.00
09/05/2014	JEG	REVIEW ERNST & YOUNG JUNE INVOICE: PREPARE SUMMARY REPORT OF REVIEW FINDINGS FOR DISCUSSION WITH M.MCMICKLE.	0.60	163.20
09/08/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.00	272.00
09/08/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE BROOKS WILKINS AUGUST 2014 INVOICE.	0.70	109.20
09/08/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE JUNE 2014 INVOICE.	0.30	46.80
09/08/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG JUNE INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.90	307.80
09/08/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE PEPPER HAMILTON AUGUST 2014 INVOICE.	0.70	109.20
09/08/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.70	462.40

09/09/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE; PREPARE SUMMARY OF REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.40	108.80
09/09/2014	MMM	CONTINUE REVIEW OF ERNST & YOUNG'S JUNE INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	0.90	307.80
09/09/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE; CONTINUE CHECKING FOR INSUFFICIENT DESCRIPTION AND DUPLICATE AND REPETITIVE TIME ENTRIES.	1.30	353.60
09/09/2014	JEG	REVIEW CONWAY MACKENZIE JULY 2014 INVOICE; CHECK FOR INCONSISTENT TIME ENTRIES.	3.60	979.20
09/10/2014	MCP	BEGIN TO EXTRACT THE SECOND HALF OF PEPPER HAMILTON'S AUGUST INVOICE.	0.40	62.40
09/10/2014	MMM	TRACK RECEIPT OF AUGUST INVOICES FOR JONES DAY, CONWAY MACKENZIE AND PEPPER HAMILTON.	0.20	68.40
09/11/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE AUGUST 2014 INVOICE.	0.90	140.40
09/11/2014	MCP	COMPLETE PEPPER HAMILTON INVOICE FOR THE SECOND HALF OF AUGUST 2014 AND REFORMAT WITH FIRST PART OF AUGUST.	0.60	93.60
09/11/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE JONES DAY AUGUST 2014 INVOICE (3.8). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED( .8).	4.60	717.60
09/15/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG JUNE INVOICE.	0.40	136.80
09/15/2014	MCP	REFORMAT ERNST AND YOUNG JUNE 2014 INVOICE.	0.70	109.20
09/15/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY OF ERNST & YOUNG JUNE INVOICE REVIEW.	0.30	102.60
09/17/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS AUGUST 2014 INVOICE	0.20	31.20
09/18/2014	MMM	REVIEW CONWAY MACKENZIE'S RESPONSES TO FEE REVIEWER'S COMMENTS FOR ADEQUACY AND COMPLETENESS RE: MAY INVOICE.	0.40	136.80
09/18/2014	MMM	TRACK RECEIPT OF JULY INVOICES FOR MILLER CANFIELD AND KILPATRICK.	0.10	34.20
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG JULY 2014 INVOICE.	0.90	140.40
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE DYKEMA JULY 2014 INVOICE.	0.70	109.20
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK JULY 2014 INVOICE.	0.60	93.60
09/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER CANFIELD JULY 2014 INVOICE.	1.10	171.60
09/19/2014	MMM	TRACK RECEIPT OF MILLER CANFIELD AND DYKEMA JULY INVOICES.	0.10	34.20
09/22/2014	MCP	BEGIN TO EXTRACT, FORMAT AND SUMMARIZE MILLIMAN AUGUST 2014 INVOICE.	0.20	31.20
09/26/2014	MMM	REVIEW ELEVEN SPREADHSEETS FOR CITY PROFESSIONALS	0.90	307.80

		FOR JULY AND PREPARE COMMENTS TO STAFF FOR EDITING.		
09/29/2014	MMM	COMPLETE REVIEW OF SPREADSHEETS FOR COMMITTEE PROFESSIONALS' INVOICES FOR JULY.	0.30	102.60
09/29/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE LAZARD JULY 2014 INVOICE.	0.20	31.20
09/29/2014	MMM	TRANSMIT FIFTEEN JULY SPREADSHEETS TO FEE EXAMINER TEAM MEMBERS.	0.40	136.80
09/29/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE MILLER BUCKFIRE JULY 2014 INVOICE.	0.30	46.80
09/29/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	0.80	273.60
09/29/2014	MCP	MAKE VARIOUS CORRECTIONS TO JULY 2014 SPREADSHEETS.	0.60	93.60
09/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN AUGUST 2014 INVOICE.	0.40	62.40
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: CHECK FOR INCONSISTENT TIME ENTRIES.	2.80	761.60
09/30/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DENTONS AUGUST 2014 INVOICE (1.2). RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO AMOUNT BILLED (.7)	1.90	296.40
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.50	136.00
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: CHECK FOR INSUFFICIENT DESCRIPTION AND DUPLICATE & REPETITIVE TIME ENTRIES.	1.10	299.20
09/30/2014	JEG	ERNST & YOUNG JULY 2014 INVOICE REVIEW: SUMMARIZE RESULTS FROM REVIEW FOR DISCUSSION WITH M.MCMICKLE.	0.30	81.60
09/30/2014	MMM	CONFIRM REVISIONS MADE TO CONWAY MACKENZIE APRIL INVOICE BASED ON FEE EXAMINER COMMENTS.	0.60	205.20
				<hr/> 10,707.20
EXPENSES				
09/30/2014	EXP	COPY CHARGE		0.30
				<hr/> 0.30
Total amount of this Invoice				<hr/> <hr/> \$10,707.50

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